Manitoba

Annual Report 1989

The Municipal Board

90-04927/

THE MUNICIPAL BOARD OF MANITOBA

WINNIPEG, CANADA

February 28, 1990

Honourable Jack Penner
Minister of Rural Development
Room 330 Legislative Building
Winnipeg, Manitoba
R3C 0V8

Sir:

In accordance with Section 106 of The Municipal Board Act, I am pleased to submit the Annual Report of The Municipal Board for the year 1989.

Yours Respectfully

J.G. Donald, Q.C.
Chairman

THE MUNICIPAL BOARD

ANNUAL REPORT FOR THE YEAR ENDING

DECEMBER 31, 1989

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THE MUNICIPAL BOARD

CHAIRMAN

Mr. James G. Donald, Q.C.

MEMBERS (1989)

Ms. Jacqueline Ash, Lockport, Manitoba
Mr. Mark Bailes, Roblin, Manitoba
Mr. Richard Borotsik, Brandon, Manitoba
Mr. Harold Ellingson, Swan River, Manitoba
Ms. Christine D. Heywood, Neepawa, Manitoba
Mr. Murray Jenkins, Shoal Lake, Manitoba
Mr. John Donald McNairnay, Q.C., Pine Falls, Manitoba
Mr. Rene Maillard, Ste. Rose du Lac, Manitoba
Ms. Cathy Marynewich, Garson, Manitoba
Ms. Shelley Mitchell, Winnipeg, Manitoba
Ms. Joyce Patterson, Winnipeg, Manitoba
Mr. Carl Pitura, Domain, Manitoba
Mr. Roger Poiron, Somerset, Manitoba
Mr. Jake Reimer, Winnipeg, Manitoba
Mr. Russell Secord, Dauphin, Manitoba
Mr. D.A. Yanofsky, O.C., Q.C., Winnipeg, Manitoba

OFFICERS

Secretary..... Mr. R.G. Clarke
Assistant Secretary..... Mrs. I. Hinks
* Assistant Secretary..... Mr. B. Sheridan

* Mr. Sheridan is Secretary of the Surface Rights Board and acts for The Municipal Board on a part time basis.

CHAIRMAN'S REMARKS

The Municipal Board is established under, and operates in accordance with, the provisions of The Municipal Board Act. Subsection 106(1) of that Act requires a report to be submitted to the Minister each year, as follows:

> **106(1) The board shall on or before March 1 in each year transmit to the minister a report for the year ending December 31 previous, showing briefly**
> **(a) a summary of all applications made to the board under each Act of the Legislature under which such applications may be made, showing in each such summary**
> **(i) the number of applications received,**
> **(ii) the number of applications approved or granted, and**
> **(iii) the number of applications rejected;**
> **(b) the number and nature of orders made pursuant to inquiries which it has held of its own motion;**
> **(c) the number of licences, permits, and certificates, issued and the fees collected by the board; and**
> **(d) such other matters as the Lieutenant Governor in Council directs.**

The information described under clause (a) has been set out on pages 17 to 32 and the details of fees collected (clause (c)) at page 41. During 1989 the Board did not hold any inquiries on its own motion (clause (b)), did not issue any licences, permits or certificates (clause c)), nor did it receive any special directions from the Lieutenant Governor in Council (clause (d)).

Throughout 1989 the major portion of the Board's activities related to the hearing of assessment appeals from decisions of the Board of Revision of The City of Winnipeg. Although 116 such appeals were disposed of during 1989, there were 124 appeals outstanding at the end of the year as compared to 98 at the beginning of the year (see page 31).

The fact that we continue to receive more City of Winnipeg assessment appeals than we are able to dispose of continues to be a matter of concern. This is mainly attributable to the limited number of Assessors available to appear before the Board. A small increase in the number of hearings has been arranged but a reduction in this backlog of appeals is not yet in sight.

The Board's efforts to reduce the backlog of City of Winnipeg assessment appeals have also been affected by an increasing number of last minute adjournment and cancellation of hearings. In virtually every instance, it is impossible to re-schedule hearings on the dates in question. The Board is seeking the co-operation of the solicitors and representatives of the parties involved in order to alleviate this problem.

The Board's experience throughout 1989 has raised concerns about the need for Assessors to provide more detailed information and explanations to taxpayers prior to an appeal hearing. It is particularly difficult for a taxpayer not represented by counsel to mount an effective appeal based upon information, much of which is seen for the first time at the hearing. The Board will be giving a high priority in 1990 to the preparation of Rules of Procedure to ensure a more meaningful exchange of information between the parties well in advance of the hearing date.

The overall activities of the Board for 1989 are summarized on page 15, with more detailed summaries, based on individual statutory authorities, appearing on the subsequent pages.

A major responsibility of the Board is the review and authorization of capital borrowing by local authorities. Details of the individual borrowing by-laws authorized by the Board in 1989 are set out on pages 33 to 39. Comparison of 1989 with 1988 authorized borrowing is summarized, as follows:

	1988	1989	Increase (Decrease)
No. of Applications	**83**	**81**	**(2.4%)**
Amount of Borrowing Authorized	**$28,294,414.21**	**$9,662,149.93**	**(66.0%)**
Amount of Debentures Issued	**$5,859,577.62**	**$9,559,382.93**	**63.14%**

The above figures do not include The City of Winnipeg borrowing; this borrowing is not subject to Board approval.

The significant reduction in the amount of 1989 authorized borrowing as compared to 1988 is due to the 1988 approval of borrowing for unusually large projects in Brandon, Flin Flon and Winkler. The 1989 authorization is more in line with the years prior to 1988.

The manner of marketing the municipal debentures issued in 1989 as compared to 1988 is set out, as follows:

	1988	1989
Fiscal Agent Sales	$ -	$ -
Local Municipal Sales:		
- Credit Unions	23,933.86	687,500.00
- Public	897,947.00	239,000.00
Municipal Reserve Funds	650,339.34	1,914,307.17
Minister of Finance	4,287,357.43	6,718,575.76
	$5,859,577.63	$9,559,382.93

Even though the amount of borrowing authorization decreased in 1989, the amount of debentures issued increased as projects approved in 1988 were completed. The Minister of Finance continues to be the dominant purchaser of debentures. It is also noted that in 1989 purchases from a municipality's reserve fund and by credit unions have increased substantially, and that purchases by the public have decreased. This is not, at this time, considered to be indicative of any trend.

The following represents a 1989 to 1988 comparison of the average interest rate, weighted according to amount of principal involved, for each class of purchaser:

	Weighted Average Interest Rate	
Purchaser	1988	1989
Local Municipal Sales:		
- Credit Unions	11.50%	11.22%
- Public	11.29%	11.25%
Municipal Reserve Funds	11.18%	11.20%
Minister of Finance	11.25%	11.10%
	11.25%	11.13%

The revenue generated in 1989 by fees has increased by almost 50% over 1988 (see statement, page 41) This results in part from the new Tariff of Fees which came into force on August 2, 1989 (Man. Reg. 189/90). Additional revenue has also been generated by fees for the distribution of copies of Board Orders.

I wish to express my appreciation for the continuing co-operation and support of the members of the Board. I must also acknowledge the vital role of the administrative and secretarial staff and thank them for their contributions in 1989.

James G. Donald, Q.C.
Chairman

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

CONSOLIDATED SUMMARY OF 1989 ACTIVITY

This represents a summary of all applications, appeals and referrals dealt with by the Board in 1989. (It consolidates all activities summarized on pages 17 to 32).

Applications, Appeals and Referrals Outstanding as at January 1, 1989		153
New Applications, Appeals and Referrals Received in 1989		384
		537
Applications, Appeals and Referrals Disposed of in 1989:		
Applications Approved and Appeals Allowed	244	
Applications Rejected and Appeals Dismissed	94	
Reports and Recommendations Submitted to the Minister	6	
Applications and/or Appeals Withdrawn and Closed by Minute	45	389
Applications, Appeals and Referrals Outstanding as at December 31, 1989		148

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL ACT, Section 20

Petitions for the alteration of the boundaries of a City, Town, Village or Rural Municipality filed with the Minister and referred to the Board:

Referrals Outstanding as at January 1, 1989		0
Referrals Received in 1989		1
		1
Referrals Disposed of in 1989:		
Report and Recommendations Submitted to the Minister	--	
Referrals Withdrawn and/or Closed by Minute	--	0
Referrals Outstanding as at December 31, 1989		1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL ACT, Sections 42 and 100

Applications for the prohibition of By-laws respecting wards and the number of councillors.

Applications Outstanding as at January 1, 1989		**0**
Applications Received in 1989		**1**
		1
Applications Disposed of in 1989:		
Applications Approved	--	
Applications Rejected	1	
Applications Withdrawn and/or Closed by Minute	--	**1**
Applications Outstanding as at December 31, 1989		**0**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL ACT, Sections 466 and 626

Applications for approval of Capital Borrowing and Local Improvement By-laws (objections recorded):

Applications Outstanding as at January 1, 1989		1
Applications Received in 1989		12
		13
Applications Disposed of in 1989:		
Applications Approved	11	
Applications Rejected	--	
Applications Withdrawn and/or Closed by Minute	1	12
Applications Outstanding as at December 31, 1989		1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL ACT, Sections 190(5), 203(2), 466, 626, 639(1), 661 and 672(1)

Applications for approval of purchase of land, capital borrowing, local improvements, remission of special taxes for local improvements and miscellaneous By-laws (no objections recorded):

Applications Outstanding as at January 1, 1989		2
Applications Received in 1989		157
		159
Applications Disposed of in 1989:		
Applications Approved	151	
Applications Rejected	3	
Applications Withdrawn and/or Closed by Minute	--	154
Applications Outstanding as at December 31, 1989		5

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL ASSESSMENT ACT, Sections 13(6) & 13(7)

Appeals respecting the equalized assessment of a municipality:

Appeals Outstanding as at January 1, 1989		**0**
Appeals Received in 1989		**3**
		3
Appeals Disposed of in 1989:		
Appeals Allowed	**3**	
Appeals Dismissed	**--**	
Appeals Withdrawn and/or Closed by Minute	**--**	**3**
Appeals Outstanding as at December 31, 1989		**0**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL ASSESSMENT ACT, Section 57

Appeals respecting the assessment of property (not including The City of Winnipeg - see page 31):

	Appeals Outstanding as at January 1, 1989		32
*	Appeals Received in 1989		11
			43
	Appeals Disposed of in 1989:		
**	Appeals Allowed	13	
	Appeals Dismissed	22	
	Appeals Withdrawn and/or Closed by Minute	5	40
	Appeals Outstanding as at December 31, 1989		3

* Includes appeals submitted by the assessor as well as a ratepayer.

** Includes all appeals where the assessment has been raised or lowered, or the classification changed.

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL BOARD ACT, Section 46(3)

Applications to review, rescind, change, alter, or vary a decision or order made by the Board:

Applications Outstanding as at January 1, 1989		0
Applications Received in 1989		3
		3
Applications Disposed of in 1989:		
Applications Granted	3	
Applications Rejected	--	
Applications Withdrawn and/or Closed by Minute	--	3
Applications Outstanding as at December 31, 1989		0

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL BOARD ACT, Section 95(1)

Applications for cancellation of plans of subdivision:

Applications Outstanding as at January 1, 1989		2
Applications Received in 1989		2
		4
Applications Disposed of in 1989:		
Applications Granted	3	
Applications Rejected	1	
Applications Withdrawn and/or Closed by Minute	--	4
Applications Outstanding as at December 31, 1989		0

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE MUNICIPAL BOARD ACT, Section 104(1)

Applications to vary, cancel, or substitute a building restriction caveat:

Applications Outstanding as at January 1, 1989		0
Applications Received in 1989		2
		2
Applications Disposed of in 1989:		
Applications Granted	1	
Applications Rejected	--	
Applications Withdrawn and/or Closed by Minute	--	1
Applications Outstanding as at December 31, 1989		1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE PLANNING ACT, Section 15(3)

Applications for change of boundaries and dissolution of a Planning District filed with the Minister and referred to the Board:

Referrals Outstanding as at January 1, 1989		0
Referrals Received in 1989		1
		1
Referrals Disposed of in 1989:		
Report and Recommendations Submitted to the Minister	--	
Referrals Withdrawn and/or Closed by Minute	--	0
Referrals Outstanding as at December 31, 1989		1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE PLANNING ACT, Sections 30(6) and 33

Objections to a by-law to adopt and/or amend a Development Plan filed with the Minister and referred to the Board:

Referrals Outstanding as at January 1, 1989		**0**
Referrals Received in 1989		**9**
		9
Referrals Disposed of in 1989:		
Report and Recommendations Submitted to the Minister	**6**	
Referrals Withdrawn and/or Closed by Minute	**--**	**6**
Referrals Outstanding as at December 31, 1989		**3**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE PLANNING ACT, Section 48

Applications for approval of Zoning By-laws (objections filed):

Applications Outstanding as at January 1, 1989		4
Applications Received in 1989		6
		10
Applications Disposed of in 1989:		
Applications Approved	3	
Applications Rejected	4	
Applications Withdrawn and/or Closed by Minute	2	9
Applications Outstanding as at December 31, 1989		1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE PLANNING ACT, Section 68

Appeals from the decision of the Approving Authority (subdivision of land):

Appeals Outstanding as at January 1, 1989		**14**
Appeals Received in 1989		**31**
		45
Appeals Disposed of in 1989:		
Appeals Allowed	**3**	
Appeals Dismissed	**16**	
Appeals Withdrawn and/or Closed by Minute	**18**	**37**
Appeals Outstanding as at December 31, 1989		**8**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE PUBLIC LIBRARIES ACT, Sections 9 and 22

Applications for the approval of municipal by-laws establishing municipal public libraries and regional libraries:

Applications Outstanding as at January 1, 1989		0
Applications Received in 1989		1
		1
Applications Disposed of in 1989:		
* **Applications Approved**	1	
Applications Rejected	--	
Applications Withdrawn and/or Closed by Minute	--	1
Applications Outstanding as at December 31, 1989		0

* This By-law was approved subject to confirmation by a Referendum. The By-law was subsequently rejected.

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE CITY OF WINNIPEG ACT, Section 195

Appeals respecting the assessment of property within The City of Winnipeg (heard pursuant to Section 57 of The Municipal Assessment Act):

	Appeals Outstanding as at January 1, 1989		98
*	Appeals Received in 1989		142
			240
	Appeals Disposed of in 1989:		
**	Appeals Allowed	52	
	Appeals Dismissed	45	
	Appeals Withdrawn and/or Closed by Minute	19	116
	Appeals Outstanding as at December 31, 1989		124

* Includes appeals submitted by the assessor as well as a ratepayer.

** Includes all appeals where the assessment has been raised or lowered, or the classification changed.

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS - 1989

THE WATER RIGHTS ACT, Section 24

Appeals against an order or decision of the Minister under this Act.

Appeals Outstanding as at January 1, 1989		0
Appeals Received in 1989		2
		2
Appeals Disposed of in 1989:		
Appeals Allowed	--	
Appeals Dismissed	2	
Appeals Withdrawn and/or Closed by Minute	--	2
Appeals Outstanding as at December 31, 1989		0

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Altona, Town	F 104/89	21,000.00	12	5	Paving
Arborg, Village	F 75/89	25,927.50	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 76/89	96,855.00	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 77/89	34,247.00	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 78/89	29,810.00	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 79/89	18,340.00	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 80/89	8,090.00	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 81/89	22,392.00	11 1/2	10	Water & Sewer Extensions
Arborg, Village	F 82/89	17,690.00	11 1/2	10	Replacement of Water Lines
Arborg, Village	F 83/89	155,000.00	11 1/2	10	Lagoon Expansion
Arborg, Village	F 135/89	13,500.00	11 1/2	10	Water Extension

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Beausejour, Town	F 104/89-A	36,000.00	12	20	Sewer Extension
Boissevain, Town	F 13/89	120,000.00	10	15	Water Supply
Brandon, City	F 103/89	4,100.00	11 1/2	15	Sidewalks
Brandon, City	F 114/89	113,700.00	11 1/2	15	Paving
Brandon, City	F 134/89	8,359.15	11 1/2	15	Sidewalks
Carberry, Town	F 1/89	16,000.00	11 1/2	15	Sewer Extension
Carman, Town	F 96/89	82,000.00	11	4	Paving
Dauphin, Town	F 89/89	42,116.00	10 1/2	10	Paving
Dauphin, Town	F 102/89	174,000.00	11	10	Reconstruct Street
Dauphin, Town	F 158/89	19,650.00	11	10	Water Extension
Deloraine, Town	F 73/89	183,000.00	12	10	Paving
De Salaberry, R.M.	F 136/89	401,000.00	11 7/8	20	Water Distribution
Edward, R.M.	F 30/89	3,600.00	11 5/8	15	Upgrade Water Supply

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Erickson, Village	F 12/89	1,600.00	11 1/4	10	Water & Sewer Extensions
Flin Flon, City	F 56/89	1,338,000.00	10 5/8	15	Water & Sewer Renewals
Flin Flon, City	F 138/89	100,000.00	10 7/8	15	Paving
Glenella, R.M.	F 45/89	232,479.50	11 1/8	20	Water Supply
Gretna, Village	F 113/89	99,000.00	10 3/4	20	Sewer Repairs
Hamiota, Village	F 87/89	80,000.00	10	2	Paving
Hamiota, Village	F 88/89	45,000.00	10	10	Fire Hall
Harrison, R.M.	F 46/89	105,000.00	11 5/8	20	Water Main Renewals
Lac du Bonnet, Village	F 145/89	150,000.00	12	5	Water & Sewer Extensions
Macdonald, R.M.	F 41/89	29,320.00	11 1/8	20	Water System
Minitonas, Village	F 8/89	52,500.00	10 7/8	20	Treatment Plant Repairs
Minnedosa, Town	F 95/89	70,000.00	10	20	Water & Sewer Extensions

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Minnedosa, Town	F 122/89	125,000.00	8	5	Paving
Montcalm, R.M.	F 65/89	220,000.00	11 1/2	5	Paving, Storm Sewers
Morden, Town	F 60/89	110,000.00	12	10	Paving
Morden, Town	F 105/89	20,150.00	12	5	Paving
Morris, Town	F 90/89	73,300.00	10	10	Water Main Replacement
Mountain, L.G.D.	F 70/89	68,000.00	11 1/4	10	Water Main Extensions
Mountain, L.G.D.	F 106/89	16,000.00	11 1/4	10	Water Main Extensions
Neepawa, Town	F 9/89	25,600.00	11 1/2	15	Sewer System
Notre Dame de Lourdes, Village	F 109/89	110,000.00	11	20	Paving
Oak Lake, Town	F 69/89	93,411.00	12 3/4	20	Sewer Extensions
Portage la Prairie, City	F 119/89	350,000.00	11	5	Sewage Plant Repairs
Portage la Prairie, City	F 121/89	750,000.00	11	5	Lagoon Sludge Removal

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Powerview, Village	F 128/89	10,500.00	10 3/4	15	Paving
Powerview, Village	F 143/89	190,000.00	10 3/4	15	Lagoon Construc-tion
Rivers, Town	F 126/89	38,000.00	9	15	Water Plant Upgrading
Roblin, R.M.	F 94/89	50,000.00	12 1/2	20	Sewage System
Roblin, Town	F 44/89	24,864.35	11	10	Water Supply
Russell, Town	F 97/89	160,000.00	11	10	Paving
Ste. Anne, Village	F 153/89	46,500.00	12	5	Ambulance
St. Pierre Jolys, Village	F 150/89	25,000.00	10 1/2	10	Arena Renovations
Selkirk, Town	F 146/89	300,000.00	11	10	Arena Complex
Shoal Lake, Village	F 84/89	148,600.00	10 5/8	10	Water Main Replace-ments
Shoal Lake, Village	F 92/89	25,573.43	10	10	Pavement
Somerset, Village	F 91/89	42,000.00	11 1/2	6	Replace Lift Station

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Somerset, Village	F 129/89	3,000.00	10 1/2	6	Replace Lift Station
Somerset, Village	F 142/89	20,000.00	11	5	Water & Sewer Extensions
Steinbach, Town	F 57/89	150,000.00	12	10	Road Reconstruc-tion
Steinbach, Town	F 58/89	130,000.00	12	10	Road Reconstruc-tion
Steinbach, Town	F 59/89	175,000.00	12	5	Road Reconstruc-tion
Steinbach, Town	F 85/89	20,000.00	12	5	Sidewalks
Steinbach, Town	F 86/89	160,000.00	12	5	Sidewalks
Steinbach, Town	F 110/89	41,000.00	12	5	Sidewalks
Steinbach, Town	F 111/89	10,000.00	12	5	Sidewalks
Steinbach, Town	F 112/89	100,000.00	12	5	Sidewalks
Steinbach, Town	F 130/89	75,000.00	12	5	Street Lighting
Steinbach, Town	F 149/89	130,000.00	12	5	Street Lighting

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 1989

Local Authority	Order No.	Amount	Rate %	Term Years	Purpose
Stonewall, Town	F 19/89	550,000.00	11 1/2	20	Water & Sewer Extensions
Strathclair, R.M.	F 14/89	41,000.00	12 1/4	10	Water Supply Improvements
Swan River, Town	F 63/89	75,000.00	12	10	Water Main Extensions
Swan River, Town	F 64/89	100,000.00	12	5	Sidewalks
Taché, R.M.	F 127/89	30,000.00	10 1/2	10	Water Well
Virden, Town	F 101/89	155,000.00	11	5	Paving
Virden, Town	F 115/89	375,000.00	11 1/2	20	Town Office Renovations
Wawanesa, Village	F 157/89	70,375.00	11 1/8	15	Sewage Plant Repairs
Winkler, Town	F 71/89	270,000.00	12	10	Paving
Winnipegosis, Village	F 100/89	10,000.00	11 3/4	1	Water Plant Repairs
TOTAL		$9,662,149.93			

REVENUE
(FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 1989)

	1988	1989
The Municipal Act.....	$ 9,314.41	$13,117.12
The Municipal Assessment Act.....	250.00	--
The Planning Act.....	3,230.00	3,373.00
Miscellaneous Acts.....	30.00	480.00
Distribution of Board Orders, Xerox Recoveries, etc.....	36.40	1,780.31
TOTAL REVENUE.....	$12,860.81	18,750.43
Less Refunds.....	120.00	180.00
NET REVENUE.....	$12,740.81	$18,570.43

(The foregoing statement is unaudited.)